

## SUPERIOR COURSE IN

## FURNITURE AND FIXTURES.

| 1912   | Fol. Debit. Credit. Fol. |           |  |  | 1912 |
|--------|--------------------------|-----------|--|--|------|
| Feb. 1 | J.                       | \$ 350 00 |  |  |      |

## EXPENSE.

| 1912    | Fol. Debit. Credit. Fol. |           |           |                  | 1912    |
|---------|--------------------------|-----------|-----------|------------------|---------|
| Feb. 29 |                          | \$ 191 00 | \$ 191 00 | By P. & L. Acct. | 29 Feb. |
|         |                          | 191 00    | 191 00    |                  |         |

## S. WOOD, PROPRIETOR.

| 1912    | Fol. Debit. Credit. Fol. |         |                     |                                   | 1912              |
|---------|--------------------------|---------|---------------------|-----------------------------------|-------------------|
| Feb. 29 | Net Worth                | 3507 89 | \$3250 00<br>257 89 | I. Investment<br>By P. & L. Acct. | 1 Feb.<br>29 Feb. |
|         |                          | 3507 89 | 3507 89             |                                   |                   |
|         |                          |         | 3507 89             | Net Worth                         | 29 Feb.           |

## PROFIT AND LOSS.

| 1912    | Fol. Debit. Credit. Fol.                                    |                               |                              |                                | 1912               |
|---------|-------------------------------------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------|
| Feb. 29 | Pur. Acct.<br>Expenses<br>To S. Wood<br>Acct. Net<br>Profit | \$ 678 58<br>191 00<br>257 89 | \$ 1127 47<br>100<br>1127 47 | Sales<br>Interest and Discount | 29 Feb.<br>29 Feb. |
|         |                                                             |                               |                              |                                |                    |

## INTEREST AND DISCOUNT.

| 1912    | Fol. Debit. Credit. Fol. |                         |                       |  | 1912    |
|---------|--------------------------|-------------------------|-----------------------|--|---------|
| Feb. 29 | To P. & L.               | \$ 7 20<br>1 00<br>8 20 | \$ 8 20<br>C.<br>8 20 |  | 29 Feb. |
|         |                          |                         |                       |  |         |

## BILLS PAYABLE.

| 1912    | Fol. Debit. Credit. Fol. |                     |                     |    | 1912    |
|---------|--------------------------|---------------------|---------------------|----|---------|
| Feb. 29 | C.                       | \$ 100 00<br>100 00 | \$ 100 00<br>100 00 | C. | 29 Feb. |
|         |                          |                     |                     |    |         |